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**From:**

**Sent:** Thursday, January 06, 2011 10:33:27 AM

**To:**

**Cc:**

**Subject:** Designation of partial payments of tax deposits

Taxpayers making federal tax deposits to satisfy employment tax withholding requirements have no right to designate between trust fund and non-trust fund taxes. Taxpayers are required by law to make deposits throughout the quarter; however, these remittances are not payments. In order to have a payment, the Service must first make an assessment. The Service cannot make an assessment until an amount is due and payable. Employment taxes required to be reported are not due and payable until the due date of the return. Any remittance made prior to the due date of the return is a deposit and not a payment. The Service's policy to apply a voluntarily tendered partial *payment* of tax in accordance with a taxpayer's instructions is not applicable to *deposits*.